

Tornillo ISD

EFFICIENCY AUDIT RESULTS





Purpose

- House Bill 3 (86th Legislature, 2019) requires school districts to undergo an efficiency audit prior to holding a voter-approval tax rate election (VATRE) (TEC 11.184).
- An efficiency audit provides the voters with information regarding a school district's fiscal management, efficiency, and utilization of resources before an election to adopt a Maintenance and Operations property tax rate.



Audit guidelines

- Issued by the Legislative Budget Board (LBB)
- Available data from the most recent school year must be used
- Identify peer districts
- Peer district comparisons provide context
- 20 items of information, including 18 figures, are reported in the LBB prescribed format and explanations are provided for any significant variances

6 Peer Districts

District Name	County
Anthony	El Paso
Garrison	Nacogdoches
Italy	Ellis
La Villa	Hidalgo
Overton	Rusk
Santa Rosa	Cameron

Tax Rate Comparisons

Fiscal Year	Tax Year	Tornillo ISD Maintenance & Operations Tax Rate	Peer District Average Maintenance & Operations Tax Rate	Variance
2024	2023	\$0.6688	\$0.7604	(\$0.0916)
2025	2024	\$0.6669	\$0.7742	(\$0.1073)
2026	2025	\$0.6189	\$0.7664	(\$0.1475)

2025 Accountability Rating

Tornillo ISD

B

Peer District Average

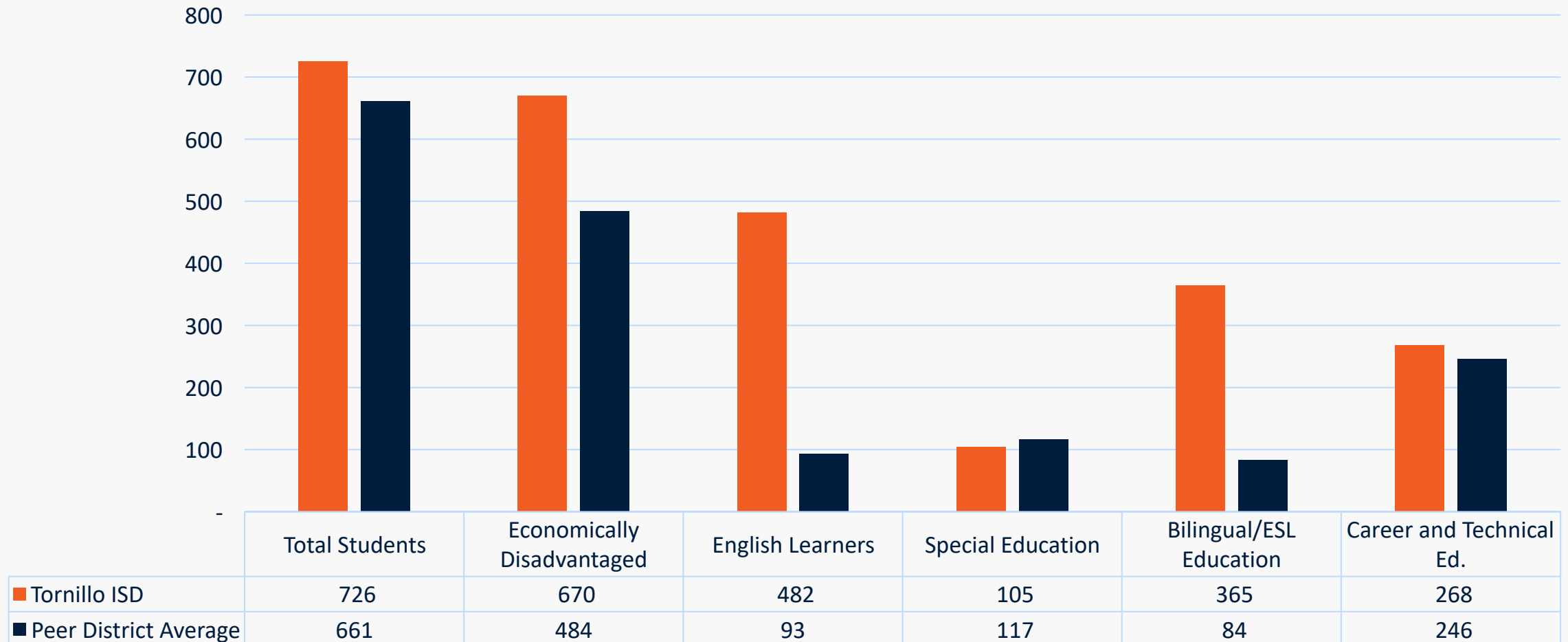
B

School FIRST Rating

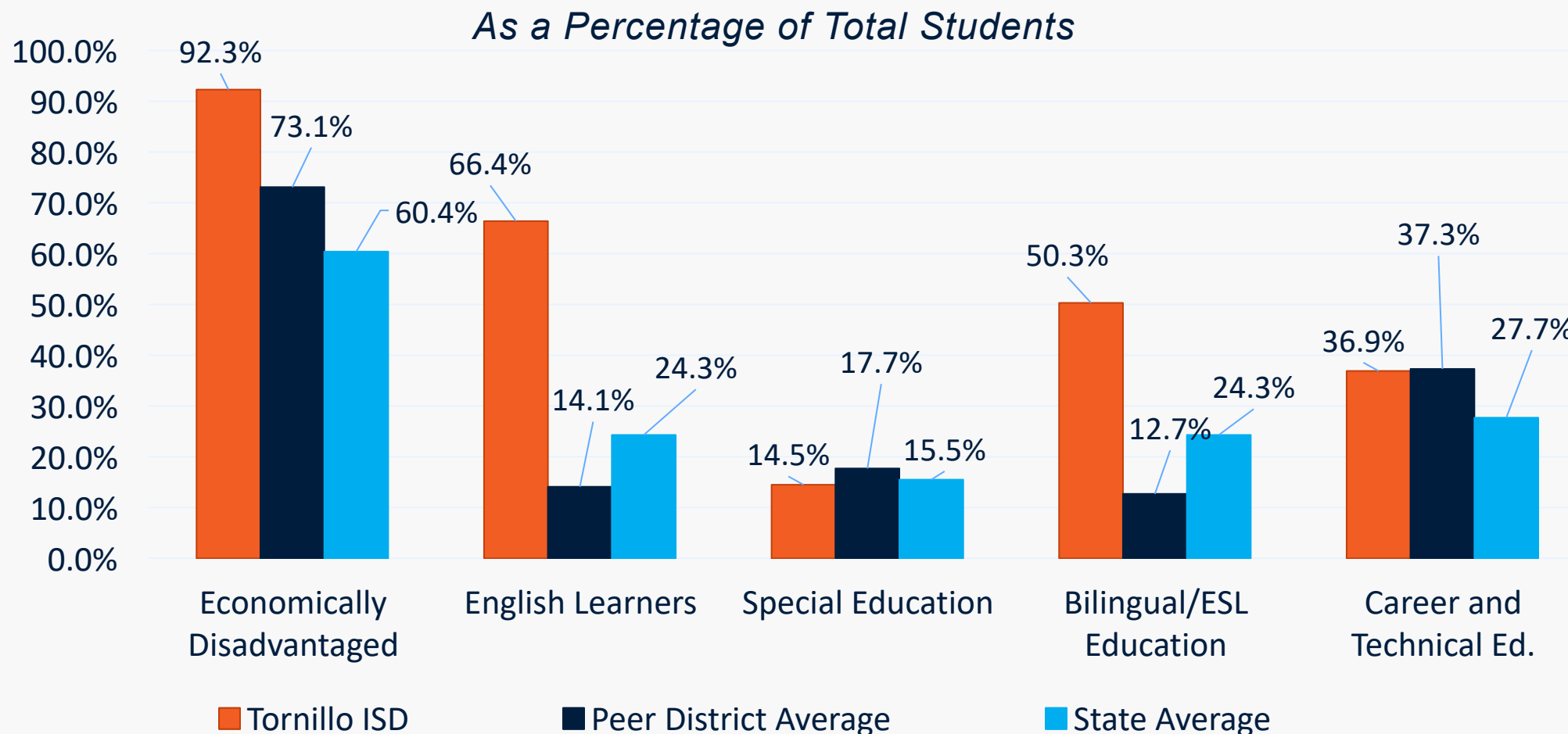
The Texas Education Agency's financial accountability rating system is known as the School Financial Integrity Rating System of Texas (FIRST).

RATING YEAR	RATING
2021	A
2022	A
2023	A
2024	B
2025	A
2026 (Preliminary)	A

Student Counts and Characteristics



Student Characteristics



Attendance and Five-Year Enrollment

Tornillo ISD

95.3%

Attendance rate

Peer District Average

93.4%

Attendance rate

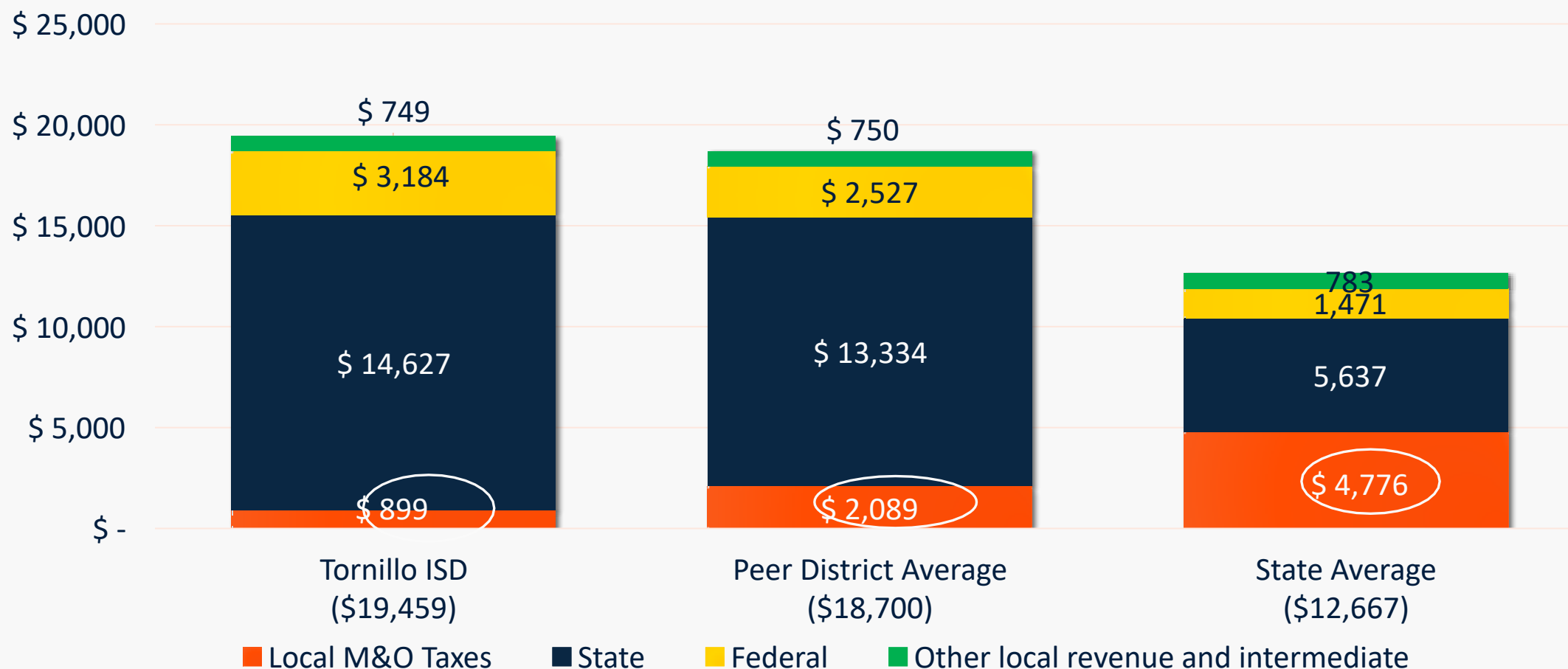
State Average

93.9%

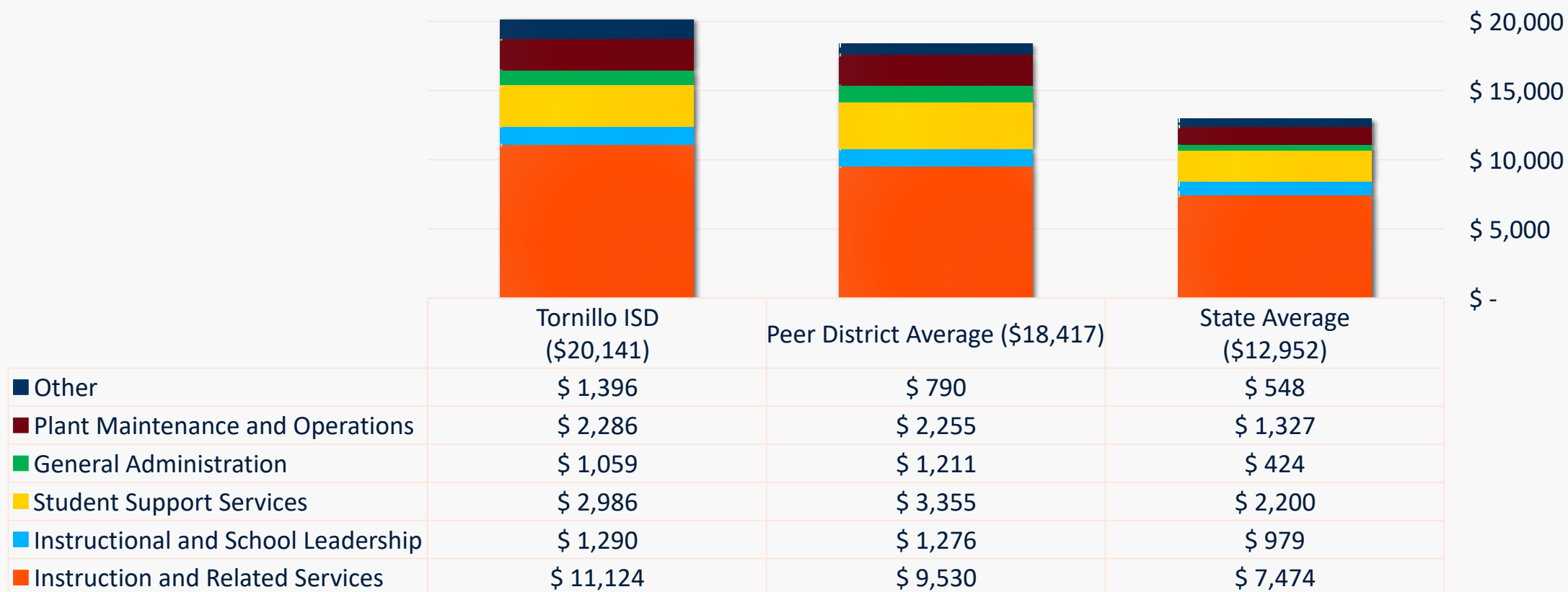
Attendance rate

Enrollment has declined by 188 students between 2021 and 2025; in 2026, enrollment decreased to 698 or by 3.86%; in 2027, the budget reflects enrollment of 660.

Total Revenues Per Student (General and Special Revenue, including Child Nutrition)

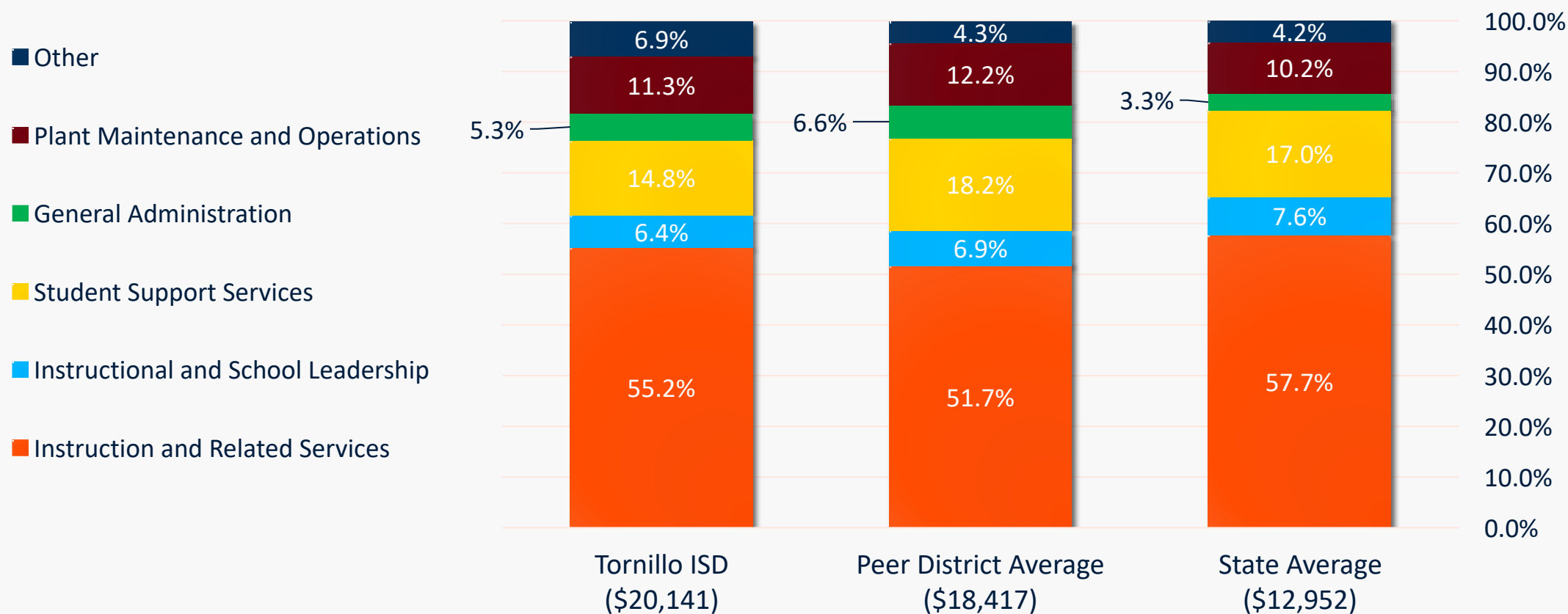


Total Expenditures Per Student (General and Special Revenue, including Child Nutrition)



Note: Includes TRS on-behalf expenditures (\$807 per student for Tornillo ISD)

Percentage of Expenditures (General and Special Revenue, including Child Nutrition)



Note: Includes TRS on-behalf expenditures (\$807 per student for Tornillo ISD)

Payroll Cost and Other Staffing Data

	Tornillo ISD	Peer District Average	State Average
Payroll (% of All Funds)	72.1%	73.6%	78.4%
Average Teacher Salary	\$63,492	\$60,576	\$63,751
Teaching Staff (% of Total Staff)	35.7%	47.1%	48.0%
Students per Teaching Staff	12.8	12.0	15.0
Students Per Total Staff	5.0	6.0	7.0

Teacher Turnover Rate

Tornillo ISD

13.6%

Peer District Average

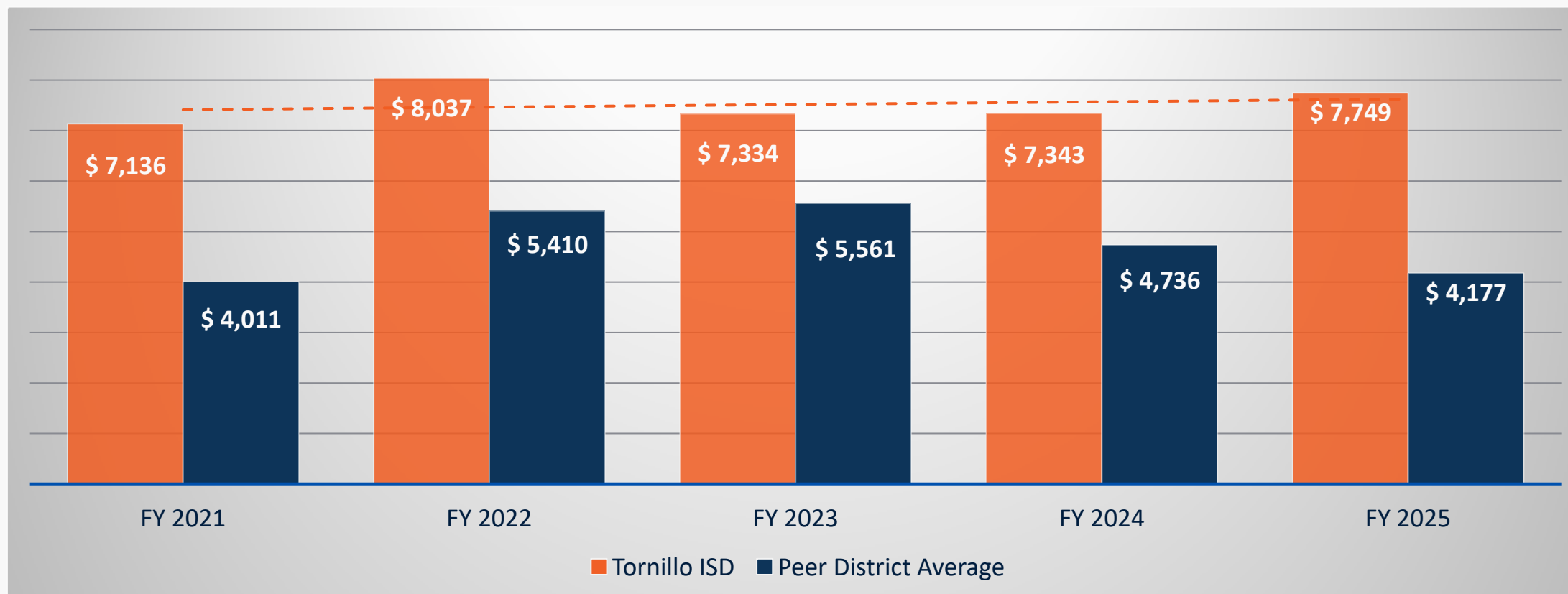
18.3%

State Average

18.8%

Tornillo ISD retains teachers at a lower rate than its peers
4.7 points below the peer district average and 5.2 points below the state average.

General Fund Unassigned Fund Balance Per Student



Questions?

